

2014 TRENDING FACTORS AND GUIDELINES

COMMERCIAL EQUIPMENT

Year of Acq.	Age	PERSONAL PROPERTY AND FIXTURES											
		3	4	5	6	8	10	12	15	17	20	25	30
2013	1	67	76	81	85	89	92	94	95	96	97	98	99
2012	2	38	53	63	70	79	84	88	91	93	95	97	98
2011	3	18	33	47	56	70	78	83	88	92	95	98	99
2010	4	11	18	31	43	60	71	78	86	89	93	97	101
2009	5	11	11	19	30	48	60	70	80	84	89	94	98
2008	6	11	11	11	20	38	53	64	75	81	87	94	98
2007	7	11	11	11	12	29	46	59	72	79	86	95	101
2006	8	11	11	11	12	23	39	54	69	77	86	96	104
2005	9	11	11	11	12	17	32	47	66	74	86	97	105
2004	10	11	11	11	12	13	26	42	62	73	86	99	110
2003	11	11	11	11	12	13	22	35	57	68	83	99	109
2002	12	11	11	11	12	13	17	30	51	62	79	97	108
2001	13	11	11	11	12	13	14	24	44	57	72	92	106
2000	14	11	11	11	12	13	14	20	38	50	67	88	104
1999	15	11	11	11	12	13	14	16	33	46	63	86	102
1998	16	11	11	11	12	13	14	14	27	40	57	82	99
1997	17	11	11	11	12	13	14	14	23	35	53	78	95
1996	18	11	11	11	12	13	14	14	20	31	48	74	93
1995	19	11	11	11	12	13	14	14	16	27	43	70	91
1994	20	11	11	11	12	13	14	14	15	23	40	67	89
1993	21	11	11	11	12	13	14	14	15	21	36	65	88
1992	22	11	11	11	12	13	14	14	15	17	34	61	85
1991	23	11	11	11	12	13	14	14	15	16	30	57	82
1990	24	11	11	11	12	13	14	14	15	16	27	53	80
1989	25	11	11	11	12	13	14	14	15	16	24	50	77
1988	26	11	11	11	12	13	14	14	15	16	22	49	76
1987	27	11	11	11	12	13	14	14	15	16	19	45	75
1986	28	11	11	11	12	13	14	14	15	16	17	42	71
1985	29	11	11	11	12	13	14	14	15	16	17	39	66
1984	30	11	11	11	12	13	14	14	15	16	17	35	63
1983	31	11	11	11	12	13	14	14	15	16	17	34	61
1982	32	11	11	11	12	13	14	14	15	16	17	30	58
1981	33	11	11	11	12	13	14	14	15	16	17	28	56
1980	34	11	11	11	12	13	14	14	15	16	17	24	57
1979	35	11	11	11	12	13	14	14	15	16	17	20	57
1978	36	11	11	11	12	13	14	14	15	16	17	20	59
1977	37	11	11	11	12	13	14	14	15	16	17	20	58
1976	38	11	11	11	12	13	14	14	15	16	17	20	54
1975	39	11	11	11	12	13	14	14	15	16	17	20	51
1974	40	11	11	11	12	13	14	14	15	16	17	20	48
1973	41	11	11	11	12	13	14	14	15	16	17	20	32
1972	42	11	11	11	12	13	14	14	15	16	17	20	32
1971	43	11	11	11	12	13	14	14	15	16	17	20	32
NO MANDATORY MINIMUM PERCENT GOOD INTENDED													
Please refer to Handbook Memo 5430-1 for Marshall Valuation Service's salvage value percentages.													

Prepared by: Assessment Services Division 01/2014

Note: Cells have been shaded in the year of the Maximum Price Index Factor (MPIF). For a definition see Memo 5430-1, Section 2.2.